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April 15, 2005

Mary L. Cottrell, Secretary
Department of Telecommunications & Energy
Commonwealth of Massachusetts
One South Station, Second Floor
Boston, MA 02110

**Re: D.T.E. 05-04 – Complaint of Verizon New England, Inc. d/b/a
Massachusetts Concerning Customer Transfer Charges
Imposed By Broadview Networks, Inc.**

Dear Secretary Cottrell:

Enclosed for filing in the above-referenced matter is Verizon Massachusetts' Direct Testimony of Bruce F. Meacham and Kevin D. Van Inwegen.

Thank you for your assistance in this matter.

Very truly yours,

/s/ Barbara Anne Sousa

Barbara Anne Sousa

Enclosure

cc: Tina W. Chin, Hearing Officer
Michael Isenberg, Director-Telecommunications Division
April Mulqueen, Assistant Director-Telecommunications Division
Paula Foley, Assistant General Counsel
Service List